G R S IX-5]

Previous references
Mun 69-13 & 377+98 & Aug 1914
—do— & 377+103 & Sept 1914
—do— & 377+97 & Aug. 1914
—do— & 82+107 B Sept 1914 (Municipal)

Later references
Mun (69 — 45, 51, 69+73
Rel 69 — 48 & 89+91
" 70-31 (50085)
Mun 88-34, 36, 37,
" 56-60, 81, 82
" 92-57-S-3-54

File No 167-15

Serial Nos 3 & 4

GENERAL AND REVENUE SECRETARIAT.

Serial Nos 3+4

Part B for November 1916

SUBJECT

Draft rules and draft bye laws framed by the Nayagarh Municipal Council in respect of Taxation and Octroi.

To the Deputy Commr Khurda for sanction.

No 23108 — 24 11 16

Sanction the draft rules under sec. 66(1)+(j) and draft bye laws under sec 48 (1) k of the Municipal Regulation framed by the Nayagarh Municipal Council in respect of Taxation and Octroi.

W D 85—GPE—50,000—24-7 16

Deputy Commr 15 12 16

G R. S. 11] 1915-16

GENERAL AND REVENUE SECRETARIAT

(Jul)

NOTES

File No 167/15-

FILE HEADING

Rules and Byelaws under the Municipal Regulation.

From

The Deputy Commr Mysore Dt

No. 731 Dated 21 6 16 Received 26 6 16

Diary No 4614	Enclos	Spare Copies	Serial No 3

BRIEF ABSTRACT OF LETTER

Forwards for approval the draft rules under Section 46(1)d(j) and draft byelaws under Sec 46(1)k M. Reg: framed by the Nanjangud Municipal Council

NOTES AND ORDERS

The following remarks are submitted with reference to the draft rules which appear to have been based on those Sanctioned for Seringapatam, Madhur &c & other municipalities in the Mysore Dt

Nouns—First Sheet.

(2

G R. S 12]

General and Revenue Secretariat | Jud File No. 167 of 1915-16

Serial No

Rules

(2) Rule 1 The words "Municipal Council" may be substituted for "Municipality" As there is only one schedule the letter "A" may be omitted The words "except .... in that behalf" may be omitted As separate bylaws regarding Octroi have been forwarded

(3) Rule 2 The words "but octroi duty shall be collected departmentally" will be added as there is an order prohibiting the leasing out of the collection of octroi

(4) Rule 3 This rule vests the discretion power of recommending Removals in the Managing Committee. But till now the Managing Committee appears to have been constituted as the Municipal Council have not yet forwarded Rules for the Conduct of the business of the Managing Committee for the approval of Govt It is therefore a point for study if the words "or Committee" may be retained

NOTE—Contn sheet

G R S 12]

General and Revenue Secretariat | Rev File No. 167 of 1915-16

Serial No

(5) Rule 4 The words "other than Octroi" are proposed to be inserted after the word tax as separate rules are framed for regulating Octroi refunds It is also proposed to add the words "Octroi refunds ——" by way of explanation

(6) Rule 6 ~~proposed to be inserted in this rule~~

(b) The word 'half' has to be supplied before 'year' at the end of this clause.

(7) Rule 9 The words 'transferred and' and 'until notice is given' in the heading are unnecessary.

Rule 13 Please see remarks re the Managing Committee against rule 3

(8) Rule 16 The present rates of notice fee are 0-4-0 for sums less than Rs 5 and 0-8-0 for sums in excess of Rs 5

It is a point for orders if the notice fee should be reduced to 0-1-0 in the case of sums of Rs 5 & less as in the Concap Semapore & other municipalities

NOTE—Contn. sheet

GPB—70 000—17 12 1

14

G B. S

General and Revenue Secretariat | Rec File No. 167 of 1915-16

Serial No	
	(9) Rule 17 The present rate of Warrant fee is 0-8-0 in all cases The rules proposed will effect ~~the warrants issued in the~~ Case of warrants for more than 25 Rs As ~~those~~ cases will be few the proposed rates may perhaps be allowed -
	(10) Rule 18 The rates for the following which are to be found in the lists of other Castes in the ~~District~~ are omitted It is a point for orders ~~if they~~ if they have to inserted though cases of Warrants of ~~such Creatures~~ these animals & birds will be few & far between 1 Elephants, 2 Camels 3 Birds & Pigs
	(11) Rule 21 The word "Where" appears to be more suitable than "Where" in the heading
	(12) Rule 22 The insertion of the words "the same" at the end of Clause (b) appears necessary

Form—Contn. sheet

GIB— 0 000— 17 1º 1

15

G R S 12]

General and Revenue Secretariat | ~~Mdl~~ File No. 167 of 1915-16

Serial No

Octroi Byelaws

(13)

Byelaw 2.

It is doubtful if the byelaw is valid and whether ~~prohibition~~ importation of dutiable articles by roads or paths other than the prescribed ones can be prohibited (Please see Sec 48(1) K of the Munl Regln) enumerating the matters in respect of which octroi byelaws may be made But however such a byelaw has been approved in the case of Seringapatam & other Mcpls

(14) Byelaw 5 The schedule under the byelaw has to appear under Rule

(15) Byelaw 8 The word 'half' as proposed to be inserted before 'mpee' at the end, to admit of smaller remissions as in other Mcpls

(16) byelaw 9 the words "Central octroi Office" are proposed in lieu of "Office where duty was paid by the as it would be hard to the importer to produce the goods again at the octroi or post of entrance

NOTE—Contn sheet

G R S 12]

General and Revenue Secretariat

Ind File No. 167 of 1915-16

Serial No

(c) Bye-law 6 The words "of sect" are proposed to be added at the end by way of for the sake of clearness

(k) Bye-law 13 The words "Vice President" are proposed to be substituted for "immediate superior" since the immediate superior of a peon or a mukhadi may not be competent to dispose of the matter. The words "In either case he .... the consignment to proceed" are proposed to be added at the last to adjust the consignments being allowed for in both the cases, as in despatching elsewhere

( ) Bye-law 14 The procedure proposed is unnecessary. The Vice President is competent to sanction the refund and appeals against refusal lie to the President. Hence the change indicated in pencil

(c) Bye-law 15 The words inadvertently omitted are proposed to be supplied.

NOTE—Contn sheet

(PB -77) 000—17 12-15

G R S 12]

General and Revenue Secretariat | Jul File No 167 of 1915 76

Serial No

(21) Bye law 15 Condition 4 } It is doubtful if the ~~Labour~~ direction prescribing a departmental return should appear in the byelaws which are intended for the public. This has been allowed ~~to stand~~ in ~~other~~ in similar byelaws of other Mchs

(22) Bye law 16 The words "As 50" and "greater" are proposed to be substituted for Rs 25 and "less" to be Consequent with the provision Contained in Clause(2) of sec 77 of the Mll Regln This is a material alteration It is a point for Consideration whether the byelaws have to be republished.

(23) Bye law 17 The fine has to be imposed by the Magistrate & Not by the President hence the words "on Summary trial" are ultra vires

NOTE—Contn sheet

GP 3 70 000—17 12 1

G R S 12]

General and Revenue Secretariat | Rul File No 169 of 1916-16

Serial No

(32)

Schedule of Taxes

Tax on buildings — Rate

The words "and he as for every Rs 100 or fraction thereof in excess of Rs 2000" are proposed to be inserted here in conformity with sec. 59 (6)(i) of the Mun. Regn.

Bicycles or tricycles } are fresh
Sprung Vehicles } items proposed to be taxed

The proposed rates are admissible

(33)

Octroi rates.

The present rate on Jaggery is 0-2-0 a md
It is proposed to reduce it to 0-1-0 a md

The rate proposed for Tobacco is Rs 2-0-0 a md while the existing rate is Re 1-0-0 according to Chief Commrs Cir no 161 dated 27th Sept 1879. It appears that the higher rates are inadmissible unless the Mun. Regn. give power in supersession of that contained in the Chief Commrs order: no rates are prescribed by the Mun. Regn.

Note—Contd sht 2

(H) 70 000 17 12 15

(9

4616

G R. S 12]

General and Revenue Secretariat | Jud File No 167 of 1915-16

Serial No (26) It will be observed that the draft Rules appear to have been published in June 1914 reconsidered in Jud Council in Jany 1915 & sent up to Govt in June 1916 nearly 18 Months after they were approved by the Jud Cl

KP 25.7.16

(27) In view of the Under Supdt Schools Bombay's & the necessity to augment the income for Mun't it is submitted for consideration whether the bye laws may not be appd at once. After orders are passed on the above by which draft will be put up KP 29/8-16

First Member

25.7/24.8

(28) Yes may be considered today. Printed not Draft embody the revision as proposed in the note

KP 30/8

HL 29/8

(29) Draft put up for approval KP 29/8-16

KP 4.9.16

9/9

Pages 3, 4, & 8 of this Note

The proposals made by the Dr I in Rule 16, 18 & the Schedule in bye laws are embodied in the draft in preference to the Council

NOTE—Contn sheet

(10

G R S 12]

General and Revenue Secretariat

Inc File No 167 of 1916

Serial No

Nagpur Corpn

Ld 18/9/16

63/18 9

Seven Members

Chairman G

1st Member

Ld 20/9/16

25/21 9

Ld 25/9/16

1833/25 9 16

Well

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May warn

22-10-16 Do

Ld 24/10/16

To

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24-10-16

The Dy Commr Nagpur Dt- No 3310 of 24-11-16 Sanctions the rules and by-laws framed by the Nagpur Municipality in respect of Taxation & Octroi.

NOTE—Contd. on

GPS—70 000—17-12

(11)

LSL
J

Office of the Deputy Commissioner, Mysore District.

Dated, Mysore, 21st June 1916.

D 4614

Rent 164-15-3.

A. Subramanya Iyer, Esquire, B.A.,
Deputy Commissioner, Mysore District.

V.R. Thyagaraja Iyer, Esquire., M.A.,
Secretary to the Government of His
Highness the Maharaja of Mysore,
Revenue Department, BANGALORE.

r,

I have the honor to submit herewith draft bye-laws and rules ed by the Municipal Council of Nanjangud nder section 46 of the cipal Regulation and to state that the said Bye-laws and rules were published in the Mysore Gazette and no objections have been received It will be seen from the enclosed copy of the Councils- lution that they have finally resolved that the above Bye-laws and rules might be confirmed, the proposed duty of 2 annas on Kerosene oil tins being reduced to one anna per tin. A kannada translation of the above Bye-laws and rules is also herein enclosed.

I have the honor to be,
Sir,
Your most obedient servant

M Chennaiya

Assistant Commissioner,
For Deputy Commissioner,
Mysore District
(ABSENT FROM STATION).

GPE—50,000—17-8-15

19

From The Deputy Commissioner Durgapur district

To The Secretary to the Govt of Punjab New Delhi

Dated

Despatched 22 6 16

Received

General No 737

No

Enclosure No

re draft Dye Laws and
rules framed by the Municipal
Council of Durgapur

(12

Exto Mel 167-15-3

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MYSORE DITRICT

Notice dated —— *June* 1914

Under Section 60 (*b*) of the Mysore Municipal Regulation, VII of 1906, notice is hereby given to the inhabitants of the Municipality of Nanjangud that the Municipal Council have resolved to impose the taxes specified in the schedule hereto annexed according to the rates and subject to the conditions and exemptions therein set forth and to adopt the rules and bye-laws published hereunder

2 Any inhabitant of the Municipality objecting to the proposed tax may within one month from the date of the publication of this notice, send his objections in writing to the President of the Municipality

NAJANGUD TOWN MUNICIPALITY

Resolved Under Section 59, Mysore Municipal Regulation that the following taxes be levied,—

I. *Tax on houses and buildings* —At Re 0-8-0 per Rs. 100 or fraction thereof in value up to Rs 2,000 and Re. 0 4-0 for every Rs 100 or fraction thereof in excess of Rs 2,000

II *Tax on lands including vacant sites* —At 2 annas for every 80 square yards or fraction thereof

III *Tax on vehicles kept for use within Municipal limits* —At the following rates —

		Rs	a	p
1	Double bullock cart	2	0	0
2	Single bullock cart	1	0	0
3	Springed or wheeled vehicles drawn by one or more horses	2	0	0
4	Bycycle or Tricycle	1	0	0
5	Any other springed vehicle	1	0	0

IV *Octroi* — On the following articles and at following rates —

1	Cocoanuts, fresh per 100	0	8	4
2	Cocoanuts, dry maund	0	8	0
3	Betel leaves 100	0	0	2
4	Jaggory maund	0	1	0
5	Kerosine oil, per tin	0	2	0
6	Tobacco local maund	2	0	0
7	Piece goods *ad valorem* for Rs 100 (3 pies per rupee)	1	9	0

V *Mohatarfa as per rates below* —

		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
1	Mandi	20	15	10	7				
2	Other shops	15	10	8	6	4	2	1	½
3	Piece goods shops	15	12	10	8	6	4		
4	Mills	8	4						
5	Other mills	10	8	6	4				

Resolved that the following Rules be adopted under Section 46 (1)

RULES

1 *Taxes and exemptions* —The Municipality shall levy the taxes and recognize the exemption specified in Schedule A hereto annexed The taxes shall be payable on the dates indicated against them respectively in column 6 of the Schedule except Octroi which shall be leviable immediately as prescribed in the bye laws enacted in that behalf

2 *Collection* —The taxes and imposts imposed by the Municipality or any of them may be collected by the Municipality either departmentally by their own agency or otherwise as may from time to time seem expedient to them

3 *Remissions* —Subject to the sanction of the Government remissions may be made to any extent by the Municipality on the recommendation of the Managing Committee in cases in which the Managing Committee are satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man and in cases falling under Section 69 (2) of the Regulation

4 *Claims for refunds* —No claim for refund of any sum paid to the Municipality on unt of any tax shall be entertained unless application therefor is made in writing within nine y ys after the expiry of the year to which the claim relates

5 *Refund when not admissible* —No sum shall be refunded unless the Person claiming applies for payment within three months of delivery to him of notice of the refund having been duly authorized In such notice the period within which the refund must be demanded shall be always stated

6 *Refund of amount paid on account of vehicle tax* —Where the tax due in respect of any vehicle has been paid for any half year, the owner or the persons in charge thereof shall be entitled to a proportionate refund of the sum paid—

(*a*) if he has owned or been in charge of the vehicle for not more than thirty days in the half year

(*b*) if the vehicle has been under repair or standing at a carriage maker's or cycle dealer's during the whole of the year

Provided that due notice in writing shall have been given to the Municipality of the vehicle having been disposed of or having ceased to be used

7 *Method of calculating liability to tax* —When a person has owned or had charge of two or more vehicles of the same description each at different periods in one half year he shall be deemed to have owned or had charge of one vehicle only, as the case may be, for the aggregate number of the days in the said two or more periods

8 *Vehicles changing hands*—If a half year's tax has been levied in respect of a vehicle, no further tax for the same half year shall be leviable in respect of the said vehicle if it changes hands during the currency of the said half year

9 *Liability of transferee to rates and cesses* —When any premises shall have changed hands the transferee shall be liable to the Municipality for all arrears of rates or cesses due in respect of the said premises

10 *Person liable in case of death* —In the event of the death of any person whose name shall have been entered as owner in the assessment list under Section 63 of the Regulation, the persons to whom the tittle of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the President, who on being satisfied, shall enter the name of such transferee of title as owner in the assessment list In case of two or more persons preferring rival claims to the same property the President may either pass a decision himself or refer the question for the decision of the Municipal Council who may recognise any claimant or refer claimants to a Civil Court as they think fit If at any time after a decision by the Vice-President or Municipal Council, as the case may be, any person produces a probate letters of administration, a decree or other order of Court declaring such person as heir of the deceased, the name of such person as owner shall be substituted in the assessment list for any other name that may have been entered

11 *Entry in assessment list of sub division* —Where any property is sub-divided, an application being made to the Municipality intimating such sub-division the Municipality shall, unless they see any objection to the same cause such sub division to be entered in the assessment list as if it was separate property

12 *How bills prepared and issued* —All bills under Section 82(1) shall be prepared from the assessment lists and from information obtained by process in accordance with bye-laws under Section 48(1) and shall be issued under the signature of the Vice President

13 *Who to dispose of objection to Municipal bills* —

(*a*) The Chairman of Managing Committee is hereby appointed to dispose of objections to Municipal bills under Section 83(1)

(*b*) Below each petition of objection he shall record his decision with reason in writing and submit the same to the Municipal Council without delay

14 *Suspension of process for recovery when notice of vacancy received* —When a notice of vacancy has been received under Section 69, process for recovery of the dues of the current year or instalment period may be suspended till final orders are passed

15 *Owner should give notice of re occupation* —When an owner has given notice of vacancy he shall also give notice in writing within fifteen days to the Vice-President of the date of subsequent re occupation and failing this, shall not be entitled to any refund

16 *Notice fees* —For every notice of demand issued under sub-section (3) of Section 82 of the Regulation fees shall be levied at the following rates —

				Rs
A fee of two annas if the amount due is not more than				10
Do	four annas	do	do	50
Do	eight annas	do	is more than	50

17. *Warrant fees* —For every distraint made under sub-section (4) of Section 83 of the Regulation, fees shall be levied at the following rates :—

				Rs	
A fee of four annas if amount distrained for is less than				10	
Do	eight annas	do	do	25	
Do	one rupee	do	do	50	
Do	one rupee eight annas	do	do	75	
Do	rupees two	do	do	100	
Do	rupees four	do	is	100	and over

When persons are kept in charge of property distrained, an additional fee of 4 annas per peon for each day shall be levied

18. *Maintenance rates.*—Rates as per accompanying statement shall be charged for maintaining live-stock distrained under sub-section (4) of Section 83 of the Regulation namely —

		Rs	a	p
1	Buffalo	0	4	0
2	Buffalo calf	0	2	0
3	Bullock or cow	0	4	0
4	Heifer or calf	0	2	0
5	Sheep or goat	0	1	0
6	Kid	0	1	0
7	Horse	0	4	0
8	Foal	0	2	0
9	Donkey	0	1	0

Provided that no rates shall be charged where the owner of any such live stock pays the full amount of the Municipal dues and receives back such live stock within three hours from the time of their seizure

19 *Who may receive payment for Municipality* —The Vice President is authorized to receive payment of all fees payable to the Municipality for licenses and permissions at any time and place

20 The collecting mutsaddis are authorized to receive payment of all Municipal dues except those mentioned in Rule 19 and octroi and tolls at any time and place

Under Section 46 (J)

21 *Municipal dues may be written off* —Subject to the sanction of Government arrears of taxes may be written off as irrecoverable if after they have been outstanding for at least a year in the case of sums less than Rs 5 and three years in all other cases the Municipal Council are satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost or by any legal process

22 *Remission of distress fees* —The Municipal Council may remit the whole or any part of any fees chargeable for distress —

(*a*) if the property distrained is found to be devoted to religious or charitable purposes

(*b*) if the person from whom any such fee is leviable is too poor to pay

(*c*) if the warrant has been issued against a wrong person

(*d*) if a bill presented is found to have been presented by mistake

(*e*) if the defaulter satisfies the Municipal Council that his fault was due to some accident or mistake

Resolved that the following bye-laws under Section 48 (4) Mysore Municipal Regulation be passed

1 The octroi limits for the purpose of collecting octroi shall be Municipal limits

2 No articles liable to octroi shall be brought or dealt with within those limits except by one of the high roads described in the schedule hereto annexed or by the railway

3 All persons bringing or receiving in the octroi limits of the Municipality any such article or any conveyance or package containing such articles shall stop such articles conveyance or package at the ookad or the place where they may be required to do so by the officer in charge of octroi collection to enable the octroi officer to inspect the same

4 Every person dealing in dutiable goods within the Municipality shall report the fact of his bringing such goods for business within Municipal limits to the officer in charge

of octroi collection All Municipal Councillors and officers of the octroi department not below the rank of mutsaddi are authorised to inspect the contents of any conveyance or package under Section 76 of the Municipal Regulation

5 A table showing the octroi leviable shall be open to the inspection of any persons at the Municipal Office and copies shall be supplied without any charge to any person requiring the same Such tables shall also be affixed in a conspicuous place at every post or office which octroi is levied

Schedule of road and ookad under Bye-laws 2.

I Mysore road ookad
II Chamrajnagar road ookad.
III Deboor road ookad

6 When goods are brought to the octroi ookad they may be unloaded and weighed, measured or counted by the officer in charge of the octroi collection, upon ascertainment of the amount of octroi payable on the goods, the importer shall either pay the amount due and receive a permit for the removal of the goods or shall deposit the same in the Municipal office stores When the duty is paid as above, a permit shall be granted by the officer in charge of the octroi collection for the removal of the goods showing the quantity or weight of the goods, the amount paid in respect thereof and the date of payment In case the importer wishes to re export the goods at once, he shall do so only after obtaining a free export pass and subjecting the goods to the escort of an octroi subordinate.

7 With a view to the appraisement of the value of the goods, when the tax is assessed on value, the importer may be called upon to produce the invoice of the goods for the inspection of the officer in charge of the octroi

Should he fail or refuse to produce the invoice, the value of the goods shall be assessed by the officer in charge of the octroi collection at current rates and octroi levied accordingly and such appraisement shall be final

8 *Refunds* —On all articles on which octroi duty has been paid and which are subsequently exported beyond octroi limits, refunds shall, subject to the following rules, be granted at the rates originally charged at the time of import Provided that no refund shall be granted unless such goods are exported within three months from the date on which octroi was levied Provided also that no refund shall be granted of any sum less than a rupee

9 Any person claiming refund under the above rule shall produce the goods to be exported at the office where the duty was levied from him together with the original receipt for octroi duty paid thereon and an application for refund prepared in triplicate in such form and showing such particulars as the President may from time to time prescribe The octroi office shall also cancel the seal, if any, already affixed in token of payment of octroi

10 The officer in charge of the octroi collection on being satisfied as to the identity of the goods produced with those for which receipt has been granted, or the validity of the claim shall endorse an export pass on both copies of the application and keeping one part in the office, shall deliver the other part to the applicant

11 All goods exported under such pass shall be produced by the exporter together with the duplicate pass at the octroi station of exit

12 The octroi subordinate in charge of the station of exit will satisfy himself that goods produced as being covered by the duplicate pass correspond with the entries in the pass presented with them

13 If the consignment appears to be duly covered by the pass, he shall retain the duplicate pass and return the triplicate pass to the exporter or his agent after due endorsement of the particulars specified in such form as may be prescribed by the President, and allow the consignment to proceed. Otherwise he shall retain both the duplicate and triplicate passes and shall report the circumstances forthwith for the orders of his immediate superior the Vice President In either case he shall allow the consignment to proceed

14 In all the cases in which refund is claimed, the triplicate pass duly endorsed as provided by Bye law 13 must be produced before the Vice-President by the person seeking the refund, and if after due check, the Vice President is satisfied that a refund of octroi covered by such pass is duly payable, he shall make a brief report of the case to the President and forward the triplicate pass for orders. The President may pass such orders thereon as appear to him just and reasonable and his orders shall be final

In all cases of refusal of refund an appeal shall lie to the Commissioner whose decision shall be final

15 If a dealer in dutiable goods wishes to deposit any portion of them in the octroi office the officer in charge of the office shall permit him to do so subject to the following conditions

(1) Such deposits might consist either of goods which are not intended to be disposed of within the Municipal limits but which are intended to be for trade elsewhere, and on

which consequently no octroi has been paid, or of goods on which octroi has been paid, warehouse rent of two annas per day per bale of 12 c ft or fraction thereof shall be levied Goods on which octroi has been paid shall be received for deposit free of charge for a period of three days after which they shall be charged at the same rate as goods on which duty has not been paid

(2) The officer in charge of the Octroi office shall when packages or goods are brought to him for deposit, prepare a receipt in duplicate specifying the description and value of the goods, or the size of the sealed packet as the case may be and both parts shall be duly signed by the said officer and the depositor One part shall be given to the depositor and the counterfoil kept in the office

(3) The goods deposited shall be returned to the depositor on presentation of the receipt which shall forthwith be cancelled and an endorsement of return of goods entered on the counterfoil

(4) Separate weekly returns of goods deposited and taken back shall be submitted from the koti to the Vice-President s office, in the following form —

A DEPOSITED

No	Name of depositor	Description	Value	Whether octroi has been paid	Fee levied

B TAKEN BACK

C BALANCE

(5) A register of deposits shall be kept in the octroi office in the following office —

No	Date of receipt	Name of depositor	Description	Value	Whether octroi has been paid	Fee levied	Date of return

General

16 Importers of dutiable articles shall if called upon by a requisition in writing signed by the Vice President within three months of such import account for the articles received by them by producing either a permit obtained in token of payment of octroi duty or an export pass in proof of having exported the whole or part of the articles so received or otherwise Any breach of this bye law will render the importer liable to punishment with a fine ~~exceeding~~ to ten times the value of octroi on such goods or to Rs ~~25~~ 50 whichever may be less and to payment of octroi duty on the articles unaccounted for

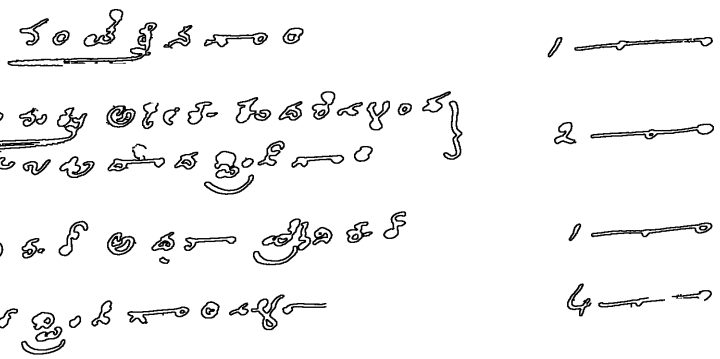
17 Any person importing or exporting dutiable articles who infringes bye laws 3 and 11 shall be liable to a fine not exceeding Rs 50 ~~on summary enquiry by the Vice President such orders by the Vice President shall be subject to an appeal to the President whose orders shall be final.~~

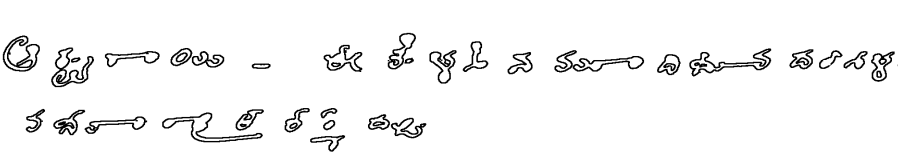
18 Officers in charge of octroi collection shall include all persons employed in or about the business of the appraisement ascertainment assessment account and collections of octroi of and above the rank of Manegar and shall also include officers deputed on that behalf by the President or Vice President All Municipal Councillors shall have all the powers of an officer in charge of octroi collection

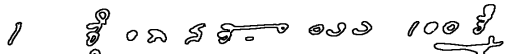
- M G MEKHRI
for *Deputy Commissioner*

Schedule of taxes

Serial No.	Name of tax	Class of property liable	Amount for which or rate at which classes are liable	Exemptions	Time at which taxes payable
I	Tax on buildings	Buildings	Eight annas for every hundred rupees or fraction thereof in value up to Rs 3000	(a) Buildings set apart for the occupation of His Highness the Maharaja. (b) Buildings belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit, unless Government consents to the levy of the tax (c) Buildings exclusively used as places of public worship or for charitable but not for residential purposes (d) Buildings which are the property of the municipality	In two equal instalments in advance in July and January every year
II	Tax on vacant lands	Vacant land	Two annas for every eighty square yards	Same as above	Do
III	Tax on vehicles	All vehicles kept for use within the Municipal limits	Rs a p 1 Double bullock carts 2 0 0 2 Single do 1 0 0 3. Sprunged or wheeled vehicles drawn by one or more horses or bullocks 3 0 0 4 Bicycle or [illegible] 1 0 0 5 Any other sprunged vehicle 4 0 0	(a) Vehicles belonging to His Highness the Maharaja (b) Vehicles the property of Government unless Government consents to the levy of the tax (c) Vehicles belonging to the Municipality (d) Juvenile vehicles such as, Perambulators, etc (e) Vehicles kept by carriage builders or dealers therein solely for sale (f) Conveyances in transit or staying within Municipal limits not longer than 30 days in any half year (g) Vehicles belonging to members of the Town Police Office and Officers of the Town Municipality employed on out-door duties Provided that not more than one vehicle shall be exempted without the special permission of the Municipal Council	Do
IV	Octroi	The articles mentioned in the next column when imported into Municipal limits	Rs a p 1 Cocoanuts fresh each 0 0 1 2 Do dry maund 0 8 0 3 Betel leaves 100 0 0 2 4. Jaggery maund 0 1 0 5 Kerosene oil per tin 0 [illegible] 0 6 Tobacco, local maund [illegible] 0 0 7 Piece-goods for Rs 100 value 1 9 0	1 Personal luggage of travellers articles imported through the Post Office and goods *bona fide* property of Government at the time of import and accompanied by an invoice certified by the departmental Head concerned that the property therein mentioned belongs to Government. 2 Goods which are declared not to be intended for use or consumption within Municipal limits and are taken to the bonded warehouse as provided in the bye-laws Provided that if such goods be not exported they shall pay the full duty 3 Six green cocoanuts 6 dry cocoanuts 100 betel leaves and 1 seer of tobacco if brought for personal consumption by *bona fide* travellers or passengers in a Railway train	Time of import of goods into Municipal limits
V	Mohatarfa, shop tax and oil-mill tax	Shops and mills	1 Mandy Rs 20 15 10 and [illegible] 2 Other shops Rs 10 10 8 6 4 2 1 ½ 3 Piece goods shops Rs. 15 12 10 8, 6 and 4 4. Mills Rs. 8 and 4 5 Other mills Rs 10 8, 6 and 4		In two equal instalments in advance in July and January every year



(4) 

1		0-8-4
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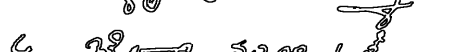
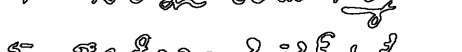
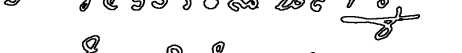
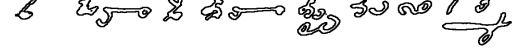
4		0-1-0
5		-1-0
6		2-0
7		1-7-0

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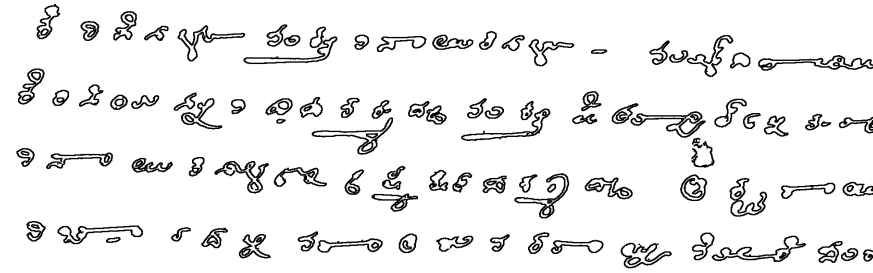
1		20	15	10	7			
2		15	10	8	6	4	2	1 1/2
3		15	12.	10	8	6	4	
4		8	4					
5		10	8	6	4			



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(ఎ) [illegible]

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(7) [illegible]

(8) [illegible]

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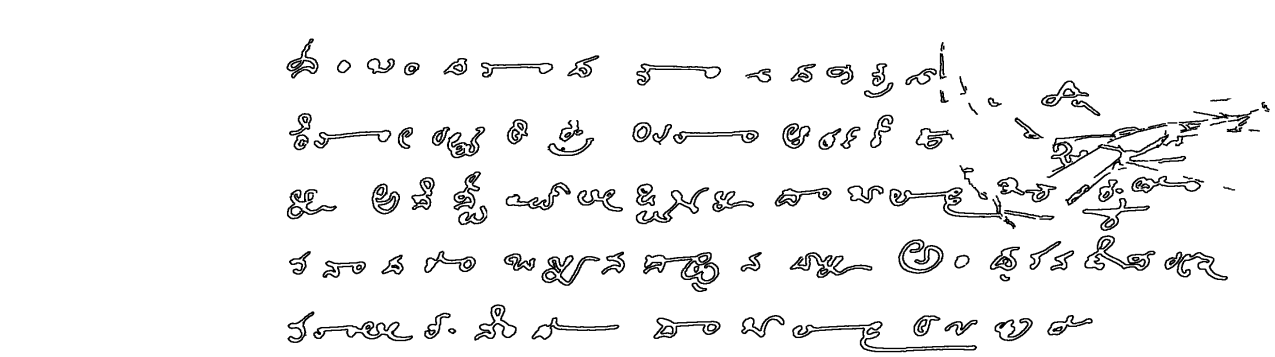

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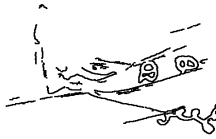

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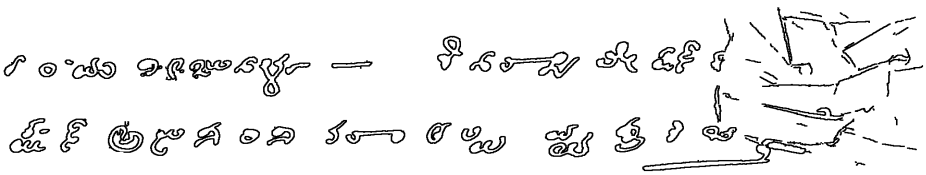
(17) 

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కుటుంబ న్యాయస్థానాల చట్టం, 1984 లోని సెక్షన్ 20 ప్రకారం ఈ చట్టంలోని నిబంధనలు ఇతర చట్టాలకు అదనంగా వర్తిస్తాయి — ఈ చట్టంలోని నిబంధనలు ఇతర చట్టాలకు విరుద్ధంగా ఉన్నప్పటికీ ఈ చట్టంలోని నిబంధనలే అమలులో ఉంటాయి. ఈ చట్టంలోని నిబంధనలు ఇతర చట్టాలకు అదనంగా వర్తిస్తాయి.

(౨౦) ఈ చట్టం అమల్లోకి వచ్చిన 180 రోజుల లోపల ఈ చట్టం ప్రకారం ఏర్పాటు చేయవలసిన కుటుంబ న్యాయస్థానాలను ఏర్పాటు చేయడానికి రాష్ట్ర ప్రభుత్వాలు చర్యలు తీసుకోవాలి.

ఇతర నిబంధనలు

(౨౧) అధికరణం 5 లోని నిబంధనలకు లోబడి ఉండి, ఈ చట్టంలోని ఏ నిబంధనలు కూడా ఏ వ్యక్తి యొక్క వ్యక్తిగత చట్టాన్ని లేదా ఆ వ్యక్తి వర్తించే ఏ ఇతర చట్టాన్ని ప్రభావితం చేయవు, అటువంటి చట్టం ఈ చట్టం అమలులోకి రాకముందు లేదా తరువాత అమలులోకి వచ్చినా సరే.

(౨౨) ఏ ఇతర చట్టంలో ఏమి ఉన్నప్పటికీ — కుటుంబ న్యాయస్థానం ఇచ్చిన ఏ తీర్పు, డిక్రీ లేదా ఉత్తర్వు అయినా, ఆ తీర్పు, డిక్రీ లేదా ఉత్తర్వు ఇచ్చిన రోజు నుండి ముప్పై రోజుల వ్యవధి ముగిసిన తర్వాత అమలులోకి వస్తుంది.

(౨౩) ఏ ఇతర చట్టంలో ఏమి ఉన్నప్పటికీ — కుటుంబ న్యాయస్థానం ఇచ్చిన ఏ తీర్పు, డిక్రీ లేదా ఉత్తర్వు అయినా, ఆ తీర్పు, డిక్రీ లేదా ఉత్తర్వు ఇచ్చిన రోజు నుండి ముప్పై రోజుల వ్యవధి ముగిసిన తర్వాత అమలులోకి వస్తుంది.

(ఎ) ఏ ఇతర చట్టంలో ఏమి ఉన్నప్పటికీ, ఈ చట్టం అమలులోకి రాకముందు లేదా తరువాత

(6) [illegible]

(c) [illegible]

(d) [illegible]

(e) [illegible]

[illegible]

(1) [illegible]

(2) [illegible]

(3) [illegible]

(4) [illegible]

(5)

(6)

(9)

(10)

(11)

(12)

(4)

15-

(1) [illegible]

(2) [illegible]

(3) [illegible]

(ఎ) ఆ వ్యక్తి ఇంటికి ఎంత దూరంలో ఉన్నాడో తెలుసుకోవడానికి ఆ వ్యక్తి ఇంటి తలుపు తట్టి అడిగి తెలుసుకోవడం కంటే ఆ వ్యక్తి ఇంటి ముందు ఉన్న చెట్టు ఎక్కి చూస్తే ఆ వ్యక్తి ఇంటి పరిసరాలు బాగా కనిపిస్తాయి కదా!

ఈ విధంగా ఆ వ్యక్తి ఇంటి పరిసరాలు బాగా కనిపించడానికి ఎత్తు ఎక్కువ ఉండాలి కదా!

ఈ విధంగా ఎత్తు ఎక్కువ ఉండటానికి ఉపయోగపడే వస్తువు ఏది?

ఎ) ఆ వస్తువు ఉపయోగాలు రాయండి

బి) ఆ వస్తువు ఎక్కడ ఉంటుంది?

క్రమ సంఖ్య	ఆ వస్తువు పేరు	ఎక్కడ ఉంటుంది	ఎత్తు	ఆ వస్తువు ఉపయోగాలు	ఆ వస్తువు ఎక్కడ ఉంటుంది	ఆ వస్తువు ఎలా ఉంటుంది

(ఇ) మీరు ఇప్పటి వరకు చదువుకోవడానికి ఏ వస్తువులు ఉపయోగించారో ఆలోచించి ఇందులో రాయండి. చిత్రాన్ని ఉదాహరణగా చూడండి.

క్రమ సంఖ్య	ఆ వస్తువు పేరు	ఎక్కడ ఉంటుంది	ఎత్తు	ఆ వస్తువు ఉపయోగాలు	ఆ వస్తువు ఎలా ఉంటుంది	ఆ వస్తువు ఎక్కడ ఉంటుంది

(ఈ) మీ ఇంటి వద్ద ఉన్న వస్తువులు ఎవరైనా ఎత్తు ఎక్కి ఉపయోగించే వస్తువులు ఏమైనా ఉన్నాయా? ఉంటే వాటి గురించి మీ మిత్రులకు చెప్పండి.

ಕಾಂಕ್ರೀಟ್ ಮಿಶ್ರಣವನ್ನು ಸಿದ್ಧಪಡಿಸಿದ ಅರ್ಧ ಗಂಟೆಯೊಳಗೆ ಅಚ್ಚುಗಳಲ್ಲಿ ತುಂಬಿಸಿ ಗಟ್ಟಿಗೊಳಿಸಬೇಕು. ಅಚ್ಚುಗಳಲ್ಲಿ ತುಂಬಿಸಿದ ಕಾಂಕ್ರೀಟ್ ಮಿಶ್ರಣವನ್ನು ಸಲಾಕೆಯಿಂದ ಚುಚ್ಚಿ ಗಟ್ಟಿಗೊಳಿಸಬೇಕು. ಅಚ್ಚುಗಳಲ್ಲಿ ತುಂಬಿಸಿದ ಕಾಂಕ್ರೀಟ್ ಮಿಶ್ರಣವನ್ನು ಸಲಾಕೆಯಿಂದ ಚುಚ್ಚಿ ಗಟ್ಟಿಗೊಳಿಸಬೇಕು. ಅಚ್ಚುಗಳಲ್ಲಿ ತುಂಬಿಸಿದ ಕಾಂಕ್ರೀಟ್ ಮಿಶ್ರಣವನ್ನು ಸಲಾಕೆಯಿಂದ ಚುಚ್ಚಿ ಗಟ್ಟಿಗೊಳಿಸಬೇಕು. ಅಚ್ಚುಗಳಲ್ಲಿ ತುಂಬಿಸಿದ ಕಾಂಕ್ರೀಟ್ ಮಿಶ್ರಣವನ್ನು ಸಲಾಕೆಯಿಂದ ಚುಚ್ಚಿ ಗಟ್ಟಿಗೊಳಿಸಬೇಕು. ಅಚ್ಚುಗಳಲ್ಲಿ ತುಂಬಿಸಿದ ಕಾಂಕ್ರೀಟ್ ಮಿಶ್ರಣವನ್ನು ಸಲಾಕೆಯಿಂದ ಚುಚ್ಚಿ ಗಟ್ಟಿಗೊಳಿಸಬೇಕು. ಅಚ್ಚುಗಳಲ್ಲಿ ತುಂಬಿಸಿದ ಕಾಂಕ್ರೀಟ್ ಮಿಶ್ರಣವನ್ನು ಸಲಾಕೆಯಿಂದ ಚುಚ್ಚಿ ಗಟ್ಟಿಗೊಳಿಸಬೇಕು.

(17) ಸಿಮೆಂಟ್ ಕಾಂಕ್ರೀಟ್ ಮಿಶ್ರಣವನ್ನು ಸಿದ್ಧಪಡಿಸಿದ ಅರ್ಧ ಗಂಟೆಯೊಳಗೆ ಅಚ್ಚುಗಳಲ್ಲಿ ತುಂಬಿಸಿ ಗಟ್ಟಿಗೊಳಿಸಬೇಕು. ಅಚ್ಚುಗಳಲ್ಲಿ ತುಂಬಿಸಿದ ಕಾಂಕ್ರೀಟ್ ಮಿಶ್ರಣವನ್ನು ಸಲಾಕೆಯಿಂದ ಚುಚ್ಚಿ ಗಟ್ಟಿಗೊಳಿಸಬೇಕು. ಅಚ್ಚುಗಳಲ್ಲಿ ತುಂಬಿಸಿದ ಕಾಂಕ್ರೀಟ್ ಮಿಶ್ರಣವನ್ನು ಸಲಾಕೆಯಿಂದ ಚುಚ್ಚಿ ಗಟ್ಟಿಗೊಳಿಸಬೇಕು. ಅಚ್ಚುಗಳಲ್ಲಿ ತುಂಬಿಸಿದ ಕಾಂಕ್ರೀಟ್ ಮಿಶ್ರಣವನ್ನು ಸಲಾಕೆಯಿಂದ ಚುಚ್ಚಿ ಗಟ್ಟಿಗೊಳಿಸಬೇಕು. ಅಚ್ಚುಗಳಲ್ಲಿ ತುಂಬಿಸಿದ ಕಾಂಕ್ರೀಟ್ ಮಿಶ್ರಣವನ್ನು ಸಲಾಕೆಯಿಂದ ಚುಚ್ಚಿ ಗಟ್ಟಿಗೊಳಿಸಬೇಕು.

(18) ಸಿಮೆಂಟ್ ಕಾಂಕ್ರೀಟ್ ಮಿಶ್ರಣವನ್ನು ಸಿದ್ಧಪಡಿಸಿದ ಅರ್ಧ ಗಂಟೆಯೊಳಗೆ ಅಚ್ಚುಗಳಲ್ಲಿ ತುಂಬಿಸಿ ಗಟ್ಟಿಗೊಳಿಸಬೇಕು. ಅಚ್ಚುಗಳಲ್ಲಿ ತುಂಬಿಸಿದ ಕಾಂಕ್ರೀಟ್ ಮಿಶ್ರಣವನ್ನು ಸಲಾಕೆಯಿಂದ ಚುಚ್ಚಿ ಗಟ್ಟಿಗೊಳಿಸಬೇಕು. ಅಚ್ಚುಗಳಲ್ಲಿ ತುಂಬಿಸಿದ ಕಾಂಕ್ರೀಟ್ ಮಿಶ್ರಣವನ್ನು ಸಲಾಕೆಯಿಂದ ಚುಚ್ಚಿ ಗಟ್ಟಿಗೊಳಿಸಬೇಕು. ಅಚ್ಚುಗಳಲ್ಲಿ ತುಂಬಿಸಿದ ಕಾಂಕ್ರೀಟ್ ಮಿಶ್ರಣವನ್ನು ಸಲಾಕೆಯಿಂದ ಚುಚ್ಚಿ ಗಟ್ಟಿಗೊಳಿಸಬೇಕು. ಅಚ್ಚುಗಳಲ್ಲಿ ತುಂಬಿಸಿದ ಕಾಂಕ್ರೀಟ್ ಮಿಶ್ರಣವನ್ನು ಸಲಾಕೆಯಿಂದ ಚುಚ್ಚಿ ಗಟ್ಟಿಗೊಳಿಸಬೇಕು.

ಸಿಮೆಂಟ್ ಕಾಂಕ್ರೀಟ್ ಮಿಶ್ರಣವನ್ನು ಸಿದ್ಧಪಡಿಸಿದ ಅರ್ಧ ಗಂಟೆಯೊಳಗೆ ಅಚ್ಚುಗಳಲ್ಲಿ ತುಂಬಿಸಿ ಗಟ್ಟಿಗೊಳಿಸಬೇಕು. ಅಚ್ಚುಗಳಲ್ಲಿ ತುಂಬಿಸಿದ ಕಾಂಕ್ರೀಟ್ ಮಿಶ್ರಣವನ್ನು ಸಲಾಕೆಯಿಂದ ಚುಚ್ಚಿ ಗಟ್ಟಿಗೊಳಿಸಬೇಕು. ಅಚ್ಚುಗಳಲ್ಲಿ ತುಂಬಿಸಿದ ಕಾಂಕ್ರೀಟ್ ಮಿಶ್ರಣವನ್ನು ಸಲಾಕೆಯಿಂದ ಚುಚ್ಚಿ ಗಟ್ಟಿಗೊಳಿಸಬೇಕು. ಅಚ್ಚುಗಳಲ್ಲಿ ತುಂಬಿಸಿದ ಕಾಂಕ್ರೀಟ್ ಮಿಶ್ರಣವನ್ನು ಸಲಾಕೆಯಿಂದ ಚುಚ್ಚಿ ಗಟ್ಟಿಗೊಳಿಸಬೇಕು.

(97

Proceedings of the Government of H.H
the Maharaja of Mysore

Read--

Letter No.731/3 dated the 21st June 1916 from the Deputy Commissioner, Mysore District forwarding for sanction draft rules and byelaws framed by the Manjungud Municipal Council under Clauses (i) and (j) of Section 46 and under --- Clause (k) of Section 48(1) of the Mysore Municipal Regulation VII of 1906

- - - -

O r d e r -- No 3310 m l 167-15 4
Dated Bangalore, 24 11 16

The rules are approved with the following modifications -

The words "Municipal Council" will be substituted for the word Municipality wherever it occure

Rule 1

The words beginning with 'excert octroi' at the end are omitted as separate octroi byelaws have been sanctioned

Rule 2.

A proviso to the following effect is added - "but octroi duty shall be collected departmentally only"

Rule 4

The words 'other than octroi' are added after the word 'tax' as octroi funds are regulated by byelaws --

separate

(34)

separately framed under Section 48 (1) (k) of the Municipal Regulations

Rule 6.

The word 'half' is inserted before 'year' at the end of Clause (b) of this rule

Rule 9

The words 'transferred' and 'until is given' occurring in the heading will be omitted

Rule 16

The notice fees will be as follows -

one anna for Rs 5/- and under,

two annas for sums over Rs 5 and less than Rs 10

four annas for sums of Rs 10 and under Rs 50/-

eight annas for Rs 50/- and above

Rule 17

The word peons is substituted for 'persons'

Rule 21

'When' is substituted for 'where' in the heading

Rule 22

The words 'the same' are inserted at the end of Clause (b) for the sake of clearness

2 The octroi byelaws are also sanctioned subject to the following changes -

Byelaw No.2

This byelaw together with the schedule

(39)

schedule printed under byelaw 5 shall be omitted as the condition contemplated by the byelaw is ultra vires and can not be enforced

Byelaw No.8

The word 'half' shall be substituted for 'one' before rupee occurring at the end, to admit of smaller refunds as in other municipalities

Byelaw No 9

The words "central octroi office" shall be substituted for "the office where the duty was levied from him" as it would be very inconvenient to produce the goods again at the post of entrance

Byelaw No 11

At the end add the words "of exit"

Byelaw No 13

The words "Vice President" shall be substituted for "immediate superior" The words "In either case he will allow the consignment to proceed" will be inserted at the end, the words 'and the consignment to proceed" occurring in the middle being omitted

Byelaw No 14

The words beginning with 'a brief report etc", shall be omitted as the Vice President is competent to make a refund An additional clause to the following effect is inserted at the end "In all cases of refusal of refund an ap

appeal shall lie to the President whose orders shall be final "

Byelaw No.15

The following words which appear to have been inadvertently omitted will be supplied before the words 'warehouse rent' viz "and merely left for custody On goods on which octroi has not been paid a"

Byelaw No.16

The following words shall be substituted for those noted against them to be consistent with clause 2 of section 77 of the Municipal Regulations:- 'which may extend' for 'exceeding', 'Rs 50' for 'Rs 25', 'greater' for 'less'

Byelaw No 17

The words begining with 'on summary enquiry' will be omitted as the fine has to be imposed by the magistrate and not by the Vice President as contemplated in the byelaw

In the schedule of taxes the words 'and 4 as for every Rs 100 or fraction thereof in excess of Rs 2,000' will be added in column 4 against Taxes on buildings to be in conformity with Section 59 (b)(i) 1 of the Municipal Regulation The rate of duty on tobacco is reduced from Rs 2 to Re 1 per maund

3 The Deputy Commissioner is requested to have the byelaws and rules published in

and 12 copies thereof supplied to this office for reference Government note that there was a delay of nearly 18 months in submitting the draft rules and byelaws after they were approved by the municipal Council and that the delay is not creditable to the officers concerned

Offg Secretary to Government,
Revenue Department

To

The Deputy Commissioner, Mysore District
with a copy of the approved rules
and byelaws

GKV